



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

June 6, 2019

Steven Nicola
Chief Financial Officer
MATTHEWS INTERNATIONAL CORP
Two Northshore Center
Pittsburgh, PA. 15212

Re: MATTHEWS INTERNATIONAL CORP
Form 10-K for the year ended September 30, 2018
Filed on November 20, 2018
Form 8-K filed on May 3, 2019
File No. 000-09115

Dear Mr. Nicola:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Manufacturing and
Construction